

2025 Reassessment Cycle Year 1

ISSUE

To provide information on appeals for planning purposes.

BACKGROUND

2025 is year one of the cycle and historically more appeals are received in the first year. However, the Board statistics show that it has seen an increase in appeals in the first year (**758 appeals in 2021, 618 appeals in 2017, and 434 appeals in 2013**).

Section 199 of *The Cities Act* provides that the Secretary of the Board of Revision shall set a date, time, and location for a hearing before the Board of Revision. The Board Secretary traditionally consults with the Appellant, the City Assessor, and the Board members to evaluate the needs of all parties prior to determining a hearing schedule.

DISCUSSION/ANALYSIS

2025 Notices of Assessment were sent out on January 27, 2025, and the deadline for submitting appeals to the Board of Revision for 2025 is March 28, 2025.

The bulk of the appeals are received just before or on the deadline day. Additional Notices of Appeal may be received later in the year as a result of Amended or Supplemental Notices of Assessment by the Assessment and Valuation Division.

Section 210(4) of the *Act* provides that the Board of Revision shall make all decisions on appeals within 180 days after the Notices of Assessment are sent out. For 2025, the deadline for rendering decisions on the annual assessment appeals is July 28, 2025. Section 360(6) of the *Act* addresses a process for seeking an extension of time, if required.

For 2025, the Board is currently made up of 9 members, however, the City continues to seek applicants. The workload will be shared as equally as possible amongst all Board members.

In 2025, the Board will continue the use of Agent/Representative Authorization Forms. The use of such a Form has ensured the Board understands each Appellant's interests in a property so that it can proactively manage cross-appeals and provide a clear and concise decision so that the integrity of the assessment roll and the appeal regime can be maintained.

The filing of written submissions will not be permitted. In the case of appeals where the parties wish to carry forward evidence and argument, the Board will invite the parties to submit in the usual fashion and include a summary of the pertinent issues, facts, and appeal history. This will be followed by a hearing being scheduled where both parties will appear before the Board. In 2024 this process was successfully used and provided

the opportunity for Board members to ask questions, clarify facts, and ensure a coherent and consistent decision is issued.

IMPLICATIONS

There are no financial, privacy, legal, social, or environmental implications identified.

NEXT STEPS

As appeals are received and processed the Board members will be contacted by the Board Secretary as to availability and scheduling. It is incumbent upon each Board member to provide their availability, otherwise they will not be scheduled to hear appeals.

Report Approval

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Secretary, Board of Revision

Reviewed by: Cameron Choquette, Board Chair

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